



Heber City Corporation

2015 - 2016

Tentative Operating Budget

HEBER CITY CORPORATION
2015-2016 TENTATIVE OPERATING BUDGET

Mayor

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HEBER CITY CORPORATION

Fiscal Year 2015 - 2016 Tentative Operating Budget

TABLE OF CONTENTS

City Managers Budget Message	1-6
Vision, Mission and Values Statement	7
Schedules:	
Municipal Indebtedness	8
Property Tax Rates	9
Taxable Property Assessed Valuation	10
Organizational Chart	11
General Fund Summary	12-19
Departmental Summaries:	
Legislative	20
Judicial	21
Administrative	22
General Government Buildings	23
Elections	24
Building	25
Planning Commission	26
Planning	27
Police	28
Animal Services	29
Roads	30
Parks	31
Cemetery	32
Airport	33
Transfers to Other Funds	34
Debt Service Fund	35
Capital Improvement Funds:	
Airport	36
Capital Projects	37
Industrial Park	38
Storm Water	39
Streets	40
Parks	41
Transportation Tax	42
Class C Roads	43
Enterprise Funds:	
Water	44
Sewer	45
Airport Hangars	46
Utility	47
Internal Service Fund	48
Perpetual Care Fund	49
Exhibit A: Consolidated Fee Schedule	1-11
Exhibit B: Contributions to Outside Agencies/Schedule of Compensation	1

City Manager's Budget Message

To the Heber City Mayor, City Council, and Citizens:

Submitted herewith is the proposed budget for fiscal year 2015-16. The graphs and supporting schedules represent the plan to appropriate the financial resources of Heber City. The total comprehensive budget is \$17,822,717. The purpose of this message is to highlight major changes in revenues and expenditures for the 2015-16 budget year.

This budget reflects the desire of City leaders to continue addressing needs that have been deferred due to challenging economic conditions and the increase in deteriorating infrastructure. As part of this commitment, the budget addresses the following significant needs:

- Completion of the Public Safety Building on the Central School block. To fund this multi-year project, the City has obtained a \$6,700,000 loan with favorable terms from the Community Impact Board (CIB) and has set aside approximately \$1,100,000 of City funds to fund the project.
- Planning and the commencement of construction of an expansion of the Public Works facilities.
- An ongoing commitment to increase culinary water rates to try to narrow the gap between operating revenues and expenditures.
- A commitment to start increasing sewer and utility rates to narrow the gap between operating revenues and expenditures.
- Widening of east 600 South and 1200 East (Mill Road) from Center Street to 1200 South (primarily funded with two Federal Small Urban Grants and Road Impact Fees).
- Replacement of four blocks of undersized water lines on 400 South from Main Street to 400 East. The project also includes the installation of fire hydrants to enhance fire protection in this area of the City.
- Improvement of sewer capacity in northwest and northeast portions of the City.

The current budget anticipates the following hiring or increased allocation of manpower resources:

Police Officer
Network Administrator
Part-time Evidence Technician
Increased Hours for Code Enforcement
Increased Hours for Public Works Secretarial Support

The remaining unappropriated surplus of \$1,084,929 represents approximately 13.74% of the General Fund Budget. Utah State Law requires that the budget surplus maintained by a municipality range from 5% - 25%.

THE BUDGET PROCESS

During the past four months, the budget document has been compiled from requests made by department heads which are compatible with the priorities identified by the governing body, staff, and the Capital Facilities Plan. Strategic planning sessions and budget workshops were also held

with the Council and department heads to discuss and identify those items of priority. The budget is reflective of sustained growth the City has been experiencing.

A balanced budget has been prepared for the 2015-16 budget year. Although state and local economies have significantly improved, the City revenues have not sufficiently narrowed the gap caused by past inflationary impacts and pent up demands between ongoing operational expenses with operating revenues. As a result, the City is still dependent on surplus funds to balance the budget. The City has completed the update of the Capital Facilities Plan, the 5-year Capital Improvement Plan, and rate analysis of the Water, Sewer and Utility funds which aid in the prioritization of future expenditures. The revised plans reflect current economic conditions and revised growth rates as we plan future improvements.

GENERAL FUND CHANGES IN REVENUE SOURCES

Significant changes in revenue for the General Fund relate to the following items:

- **Sales Tax:** Sales tax continues to be the largest source of revenue in the General Fund. It is expected that sales tax revenue will grow between 6% - 8% during the coming year.
- **Building Permits:** Building permit revenues are projected to go down by approximately \$40,000. This is primarily because of the large number of permits that have been or will be issued in the 2014-15 fiscal year that cannot be relied upon in the 2015-16 fiscal year. Additionally, affordable single family lot inventory is shrinking which may impact the issuance of single family dwelling permits.
- **Sale of Fixed Assets:** The 2014-15 budget includes the sale of two City owned building lots and the sale of the 38+ acre industrial park property near the airport. The 2015-16 budget does not anticipate the sale of any City owned property General Fund property.
- **Heber Light and Power Dividend:** Dividends from Heber Light & Power will decline by \$56,250 as the 2014-15 budget included a reinstated quarterly payment that was withheld in fiscal year 2013/14.
- **Contributions from the Perpetual Care Fund:** \$10,000 will be transferred from the Perpetual Care Fund to cover the cost of remodeling the old shop located on the southeast corner of the Cemetery.
- **Contributions from General Fund Surplus:** The budget requires \$311,393 of surplus to balance the budget.

GENERAL FUND CHANGES IN EXPENDITURES

The current budget adds a new line item for "Capital Equipment" in various departments to denote items that will be capitalized as General Fixed Assets. The "Equipment" line item contains charges from the Internal Service Fund for vehicle replacement and equipment purchases that are less than \$5,000. Items that are significantly different than the previous year's budgets are as follows:

LEGISLATIVE: A total of \$65,000 has been budgeted as discretionary funds for the Council to fund contributions that will be made to the Wasatch Area Economic Development Agency, State High School Rodeo Finals, Cowboy Poetry, Children's Justice Center, Peoples Health Clinic and other miscellaneous contributions.

ADMINISTRATIVE: This budget includes \$25,000 in discretionary funds for the City Manager to address unfunded needs during the budget year. The General Fund portion of the wages for the Network Administrator will be funded out of this department. Also, legal defense costs and court interpreter costs have been moved to this department from the Justice Court department. Lastly, a budget to acquire a document management system for this City is also included in this department.

ELECTIONS: The City has municipal elections every two years. A primary and general election is scheduled in this fiscal year. The City has budgeted to do voting by mail with the expectation that voter turnout will be significantly higher.

GENERAL GOVERNMENT BUILDINGS: Funds have been allocated to increase janitorial services for the Public Safety building that will be completed this fall. Also, monies are budgeted to assist with upgrades to the Social Hall.

BUILDING: This budget is higher as a second building inspector was hired to meet demand in this department during the fourth quarter of fiscal year 2014-15. It is anticipated that contracted inspection services will be minimal in fiscal year 2015-16.

POLICE: The budget includes funding for wages and equipment for one new full-time officer and a part-time evidence technician. Funds have also been allocated to enhance computer and cell phone forensic technology.

PARKS: This budget reflects the construction of a splash pad at the Main Street Park. The majority of this project will be funded with a \$70,000 private donation. The Muirfield Park will also have a fence installed for an off the leash dog park. The City expects to work closely with Paws for Life Utah, to design and enhance the amenities for dog owners in this park

CLASS C ROADS & TRANSPORTATION TAX: Starting in the 2009-10 budget year, road monies that are restricted in use were segregated into separate funds. This allows the City to more easily determine what funds are available for expenditure. Monies to pay the current installment on the 2011 Excise Tax Revenue Bond in the amount of \$292,598 and 102,000 for routine road maintenance will be appropriated from Class C Road funds. The Transportation Tax fund includes \$240,000 to pay for improvements to 600 South (Main Street to 500 East) and \$322,000 to pay for improvements to 1200 East/Mill Road (Center Street to 1200 South). The two projects above have each received a \$1,000,000 Small Urban Grant. Lastly, \$113,012 has been budgeted to make needed roadway improvements on 300 and 400 South adjacent to the new Public Safety building.

CEMETERY: Monies have been allocated to remodel the old storage building at the Cemetery to store equipment used by the Cemetery department. A mower and utility vehicle are also budgeted for purchase.

TRANSFERS TO OTHER FUNDS: This budget reflects a \$280,000 transfer to the Debt Service Fund to make the initial debt service payment for the Public Safety building.

PROPERTY TAX

At this time, I do not have any information from Wasatch County regarding a Certified Tax Rate for the 2015-2016 budget year. The budget reflects no property tax rate increase. The Certified Tax Rate for the 2014-15 budget year is .001496.

OTHER FUNDS

DEBT SERVICE: The amount of monies budgeted in this fund is to make the bond payment on the 2014 Sales Tax Revenue Bond for the Public Safety Building, 2011 Sales Tax Revenue Bond for Road Improvements and a copier lease for the Police Department.

CAPITAL PROJECTS - AIRPORT: No projects are anticipated in this fund in fiscal year 2015-16.

CAPITAL PROJECTS: This budget reflects the completion of the Public Safety Building (\$4,000,000) and the planning and construction of an expansion of the current Public Works Facility (\$1,000,000) which will also be funded by the Water and Sewer Funds. Lastly, \$50,000 is being held aside to properly equip and address any unanticipated items associated with the Public Safety building project.

CAPITAL PROJECTS - STREETS: The budget allocates up to \$260,000 of Street Impact Fees to assist in the widening of 1200 East (Mill Road) from Center Street to 1200 South. The budget also anticipates contributions towards the widening of 750 East (\$22,000) and 900 South (\$31,000).

CAPITAL PROJECTS - PARKS: Minimal funds have been set aside to stripe bike lanes on 1200 East.

ENTERPRISE FUND – WATER: In 2013, the City completed a rate study on culinary and secondary water. The study indicated that the City will need to increase rates by 7.5% - 8% per year for several years before the City will be able to cover all operating expenses. Since this time, the City has determined that the proposed increases are not adequate to address the demands of this service. As a result, the budget includes a 12% rate increase in culinary water rates and a 10% increase in pressurized irrigation rates that will go into effect in January 2016. This budget also includes a \$150,000 Community Development Block Grant (CDBG) to replace a four block segment of 500 South water line.

Water impact fees are proposed to participate/install the following culinary lines: Coyote Lane, Highway 40 to Valley Hills Boulevard (\$92,000), 100 South, 600 East to 820 East (\$32,000), 1600 East, Center Street to 800 North (\$196,000), Valley Hills Drive PRV (\$110,000), 500 South, Main Street to 400 East (\$81,000) and 1200 East, 800 North to Valley Hills Tank (\$149,000). Impact fees will also be used to install pressurized irrigation lines on east 600 South when the roadway is widened (\$77,000).

Operating funds of \$324,000 will be used to replace the 500 South water line from Main Street to 400 East. Also, the Water Fund is expected to contribute \$900,000 towards the expansion of the Public Works facility.

ENTERPRISE FUND - SEWER: A budgeted 10% rate increase that would go in to effect in July 2015 is included in the budget as an initial step to narrow the gap between operating revenues and expenses.

The City has budgeted \$1,224,000 of sewer impact fees to install a pipeline in northwest section of the City that will facilitate additional growth in northeast Heber. The budget also includes \$211,000

for annual replacement of problem areas within the system and \$900,000 for expansion of the Public Works facilities.

ENTERPRISE FUND – STORM DRAIN: This is a new enterprise fund was created in fiscal year 2012-13 and was created to cover the cost of storm drain system maintenance, canal maintenance, flood control, street sweeping, and retention pond maintenance. The budget includes a 10% increase in rates as the City is now purchasing more equipment and allocating more resources to these functions.

INTERNAL SERVICE FUND: This budget reflects the second year of reestablishment of charges to be made to General Fund departments for utilization of vehicles and associated equipment. The budgeted charges proposed in this budget amount to \$217,000. This Fund is proposed to fund the following equipment purchases:

<u>Department</u>	<u>Vehicle</u>	<u>Approx. Cost</u>
Police	Patrol Cars w/equipment (3)	\$151,700
Roads	Field Service Vehicle (1/4)	\$ 8,250
	Field Service Vehicle (1/2)	\$ 16,500
Parks	Light Duty Truck (1/2)	\$ 15,000
Cemetery	Light Duty Truck (1/2)	\$ 15,000

PERPETUAL CARE: The budget proposes a transfer of \$10,000 to the General Fund to cover the cost of the remodeling the old shop located on the southeast corner of the Cemetery.

OTHER MISCELLANEOUS ITEMS

SALARY INCREASES: The budget includes a 2% merit increase for employees that will be allocated by department heads in January, 2016. Additionally, the budget includes a 1% shift in the adopted pay scale to provide a Cost of Living Allowance (COLA) for employees that will go into effect in July, 2015. The City no longer has steps within the various pay grades which gives more flexibility to department heads as merit increases are allocated. An outside review of pay ranges, pay practices and some updated job descriptions is currently underway may further affect wages.

INSURANCE: Based on proposed premium increases, the City is changing health insurance providers and increasing employer contributions to the employees HSA account with some of the savings the City realizes to offset higher deductibles that employees will be subject to. The City and employees are jointly absorbing a 2.9% increase in employee health insurance premiums. The City only offers a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA). The City/Employee participation is approximately 87% / 13%.

The budget also includes a change in dental insurance providers which will actually reduce total premiums paid by the City by \$6,000 per year while maintaining similar coverage. The premium will be shared on an 85%/15% basis between the City and the employees.

CHALLENGES FOR THE FUTURE

The City faces the following challenges that have not been fully addressed in this budget:

- Funding to further expand the pressurized irrigation system and development of a policy that dictates the conditions of use of the system in the expansion areas,
- Monies to expand the storage capabilities of the Public Works and Park/Cemetery buildings based on City growth,
- Adequate staffing of departments, during periods of fast growth, staffing always lags behind,
- Replacement of the Social Hall roof that is failing,
- Monies to properly maintain City infrastructure and facilities, and
- Fully funding operating expenses in the water, sewer and utility enterprise funds

SUMMARY

Although improving economic conditions enhance the City's ability to fund ongoing operations, the City is still required to use \$311,393 of surplus funds to balance the General Fund budget. Looking to the future, the City is well positioned to support residential and commercial growth which may be able to further narrow the gap in revenues and expenses.

The City must now put more emphasis on developing budgeting policies that match one-time funding with one-time projects, scrutinize the hiring of positions to ensure that they can be funded with sustainable revenue sources, encourage economic development, look for efficiencies with the use of technology, properly address staffing needs as growth continues while continuing to evaluate the replacement of positions that become open and develop organizational goals for fund reserve policies.

The City should also continue to enhance and develop new tools to communicate information and receive feedback from the public. This will help align the services that are being provided with those that are demanded.

VISION, MISSION, VALUES STATEMENT

Our Vision

Our vision is to foster an environment
in which Heber City residents
can take advantage of
a vital, growing, and diversified community
that provides a high quality of life.

Our Mission

The mission of Heber City
is to maintain a safe, livable environment
by providing open government
with effective, efficient
and accountable service delivery.

Our Motto

Commitment to the Community:
People Serving People

VALUES STATEMENT

*Heber City believes it takes the commitment of individuals, coupled with shared values, to realize its
Vision, Mission, and Goals:*

THE PEOPLE OF HEBER CITY. We value all Heber citizens and strive to be accessible, respectful and responsive to their needs. We are committed to providing services which are respected by all and reflective of our community's desires.

OPEN AND HONEST GOVERNMENT. As the unit of government closest to the people, we value honesty and maintain government with integrity through open communication and active participation with the public we serve.

QUALITY SERVICE-QUALITY LIFE. As keepers of the public trust, we value and remain committed to maintaining and enhancing Heber City's quality of life. This is achieved by the efficient and effective management of City resources and delivery of public services.

HEBER CITY EMPLOYEES. Recognizing that our City employees are our most important resource, we value and respect their contributions, sense of responsibility, and personal and professional excellence. Mutual cooperation and support among individuals and departments is promoted.

A LIVEABLE COMMUNITY. We value a community that addresses the social, economic and environmental needs of our residents. We value good planning and development that maintains and enhances livability now and for our children.

Schedule of Municipal Indebtedness
Heber City

Projected to June 30, 2015

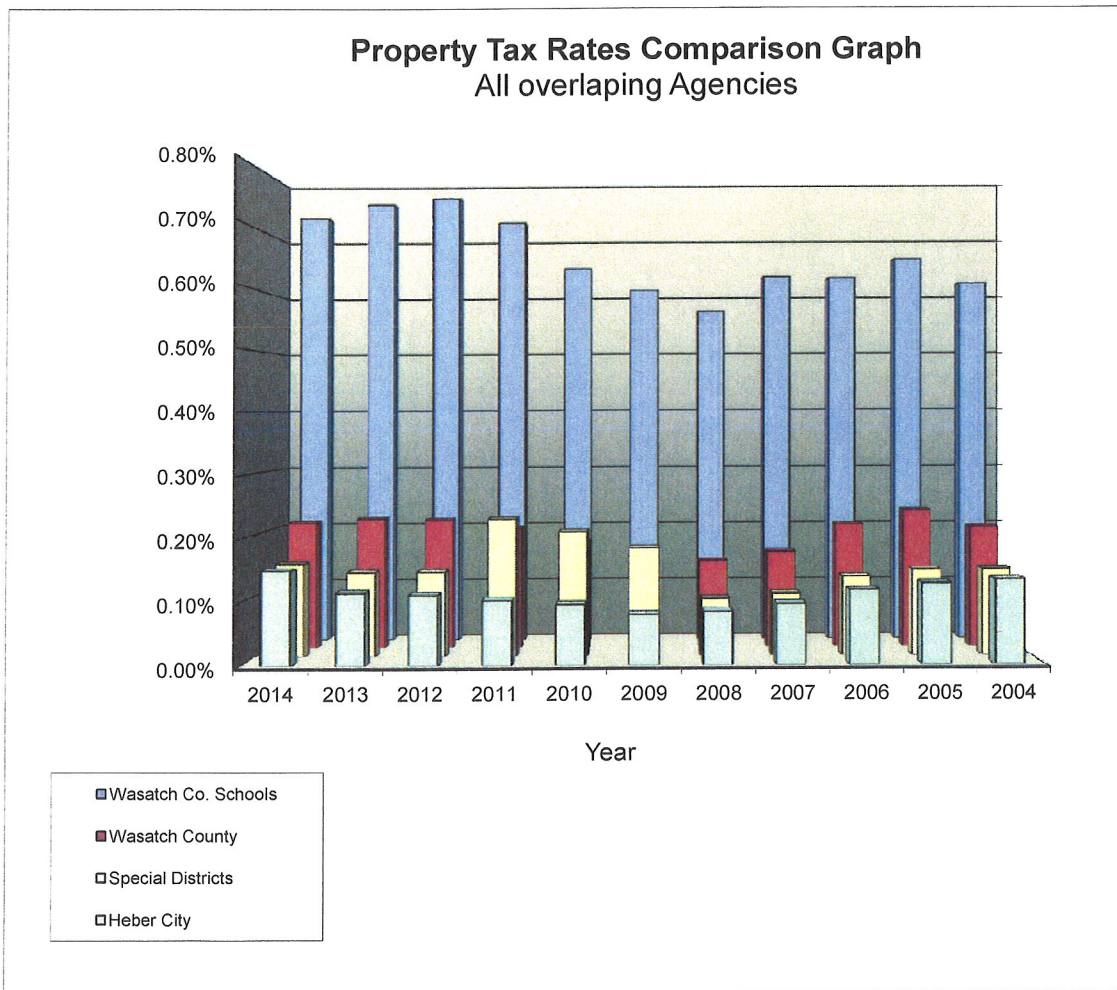
Type & Name	Total Amount Issued	Year Issued	Term	Interest Rate	7/1/2015 Principal Balance	2015-2016 Principal Payment	2015-2016 Interest Payment	Future Interest Payment
Equipment Lease Purchase (1) Police Copy Machine	7,929	2010	5 yrs	3.07%	849	849	10	-
Excise Tax Revenue Bond (1) 2011 Sales Tax Revenue	1,400,000	2011	5 yrs	1.27%-2.12%	573,000	284,000	8,598	3,063
Water Revenue Bond (1) 2013 Water Revenue Bond	900,000	2013	9 yrs	.90%-2.75%	793,000	108,000	14,793	49,441
Excise Tax Revenue Bond (1) 2014 Sales Tax Revenue	6,700,000	2014	30 yrs.	1.50%	6,700,000	178,000	100,500	1,569,645
Total Debt					8,066,849	570,849	123,900	1,622,149

Heber City

Schedule of Property Tax Rates

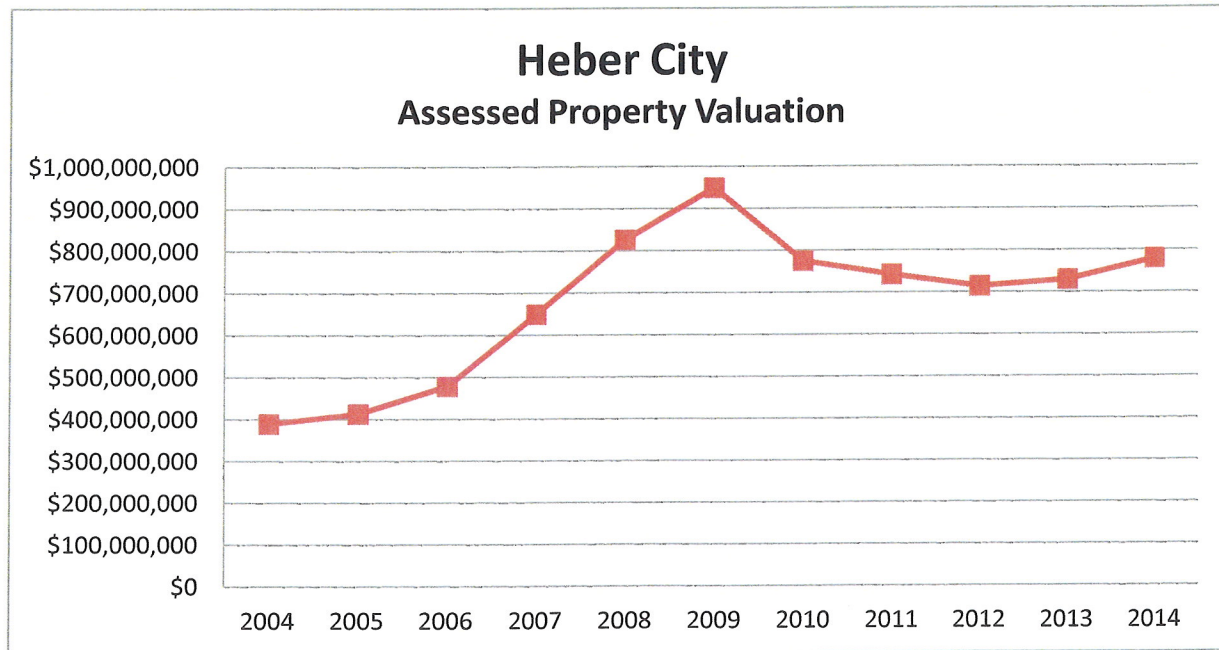
All Overlapping Government of Agencies

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Wasatch Co. Schools	0.6194%	0.6623%	0.6299%	0.6320%	0.5732%	0.6094%	0.6468%	0.7284%	0.7713%	0.7610%	0.7368%
Wasatch County	0.2016%	0.2305%	0.2070%	0.1610%	0.1465%	0.1598%	0.1778%	0.2018%	0.2158%	0.2181%	0.2118%
Special Districts	0.1410%	0.1397%	0.1293%	0.1021%	0.0938%	0.1762%	0.2032%	0.2236%	0.1380%	0.1374%	0.1513%
Heber City	0.1339%	0.1285%	0.1179%	0.0970%	0.0842%	0.0802%	0.0961%	0.1022%	0.1115%	0.1146%	0.1496%
Totals	1.0959%	1.1610%	1.0841%	0.9921%	0.8977%	1.0256%	1.1239%	1.2560%	1.2366%	1.2311%	1.2495%



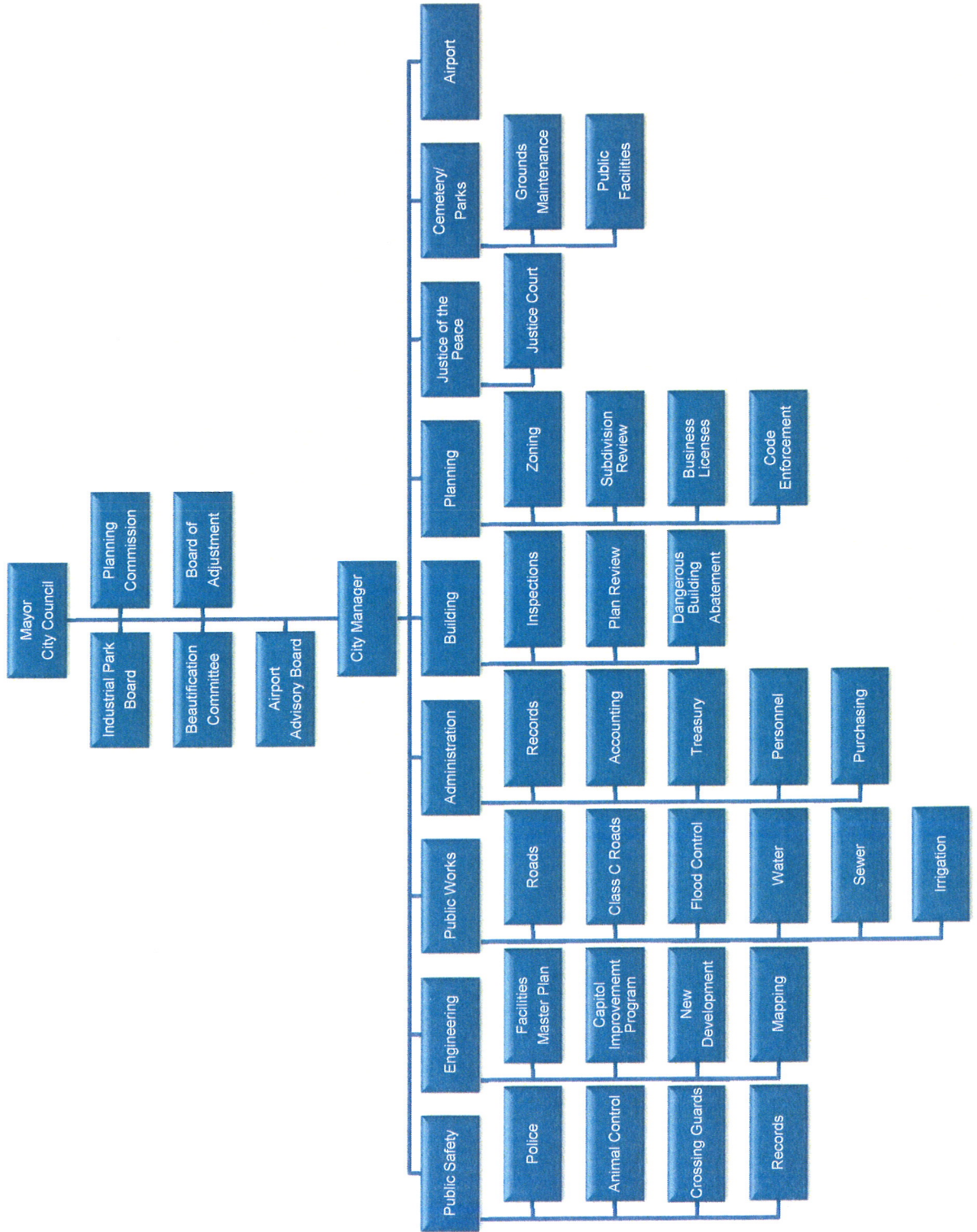
Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value
2004	\$389,557,636
2005	\$413,012,894
2006	\$478,438,262
2007	\$649,379,049
2008	\$825,964,562
2009	\$949,486,613
2010	\$775,339,009
2011	\$742,766,277
2012	\$714,378,560
2013	\$729,665,674
2014	\$779,709,329



Heber City Organization Chart

Citizens of Heber City



HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET
JULY 1, 2015 - JUNE 30, 2016

	13-14 ACTUAL	14-15 BUDGETED	14-15 ESTIMATED	15-16 BUDGETED
TOTAL REVENUES	5,738,822	6,336,915	7,429,988	6,676,847
TOTAL EXPENSES	5,887,164	6,336,915	7,429,988	6,676,847
EXCESS REVENUES OVER EXPENDITURES	(148,342)	-	-	-
FUND BALANCE BEGINNING OF YEAR	1,922,663	1,460,392	1,773,025	1,396,322
APPROPRIATED SURPLUS	-	(404,668)	(96,498)	(311,393)
FUND BALANCE END OF YEAR	1,774,321	1,055,724	1,676,527	1,084,929
GENERAL FUND RESTRICTION	-	-	-	-
PREPAID EXPENSES	(1,296)	-	-	-
DEBT SERVICE RESERVE	-	-	(280,205)	-
UNRESERVED GENERAL FUND BALANCE	\$ 1,773,025	\$ 1,055,724	\$ 1,396,322	\$ 1,084,929

HEBER CITY CORPORATION

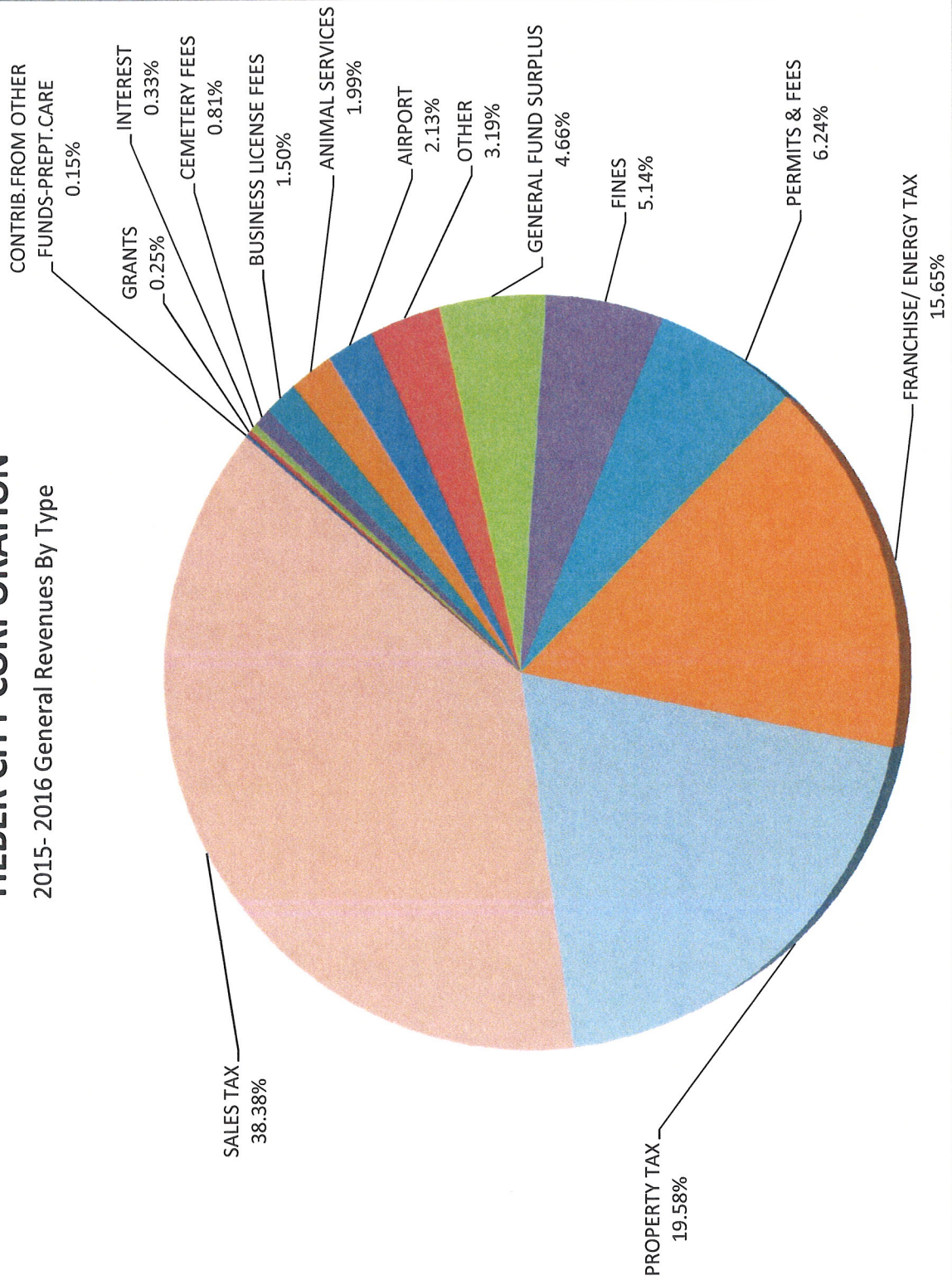
TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

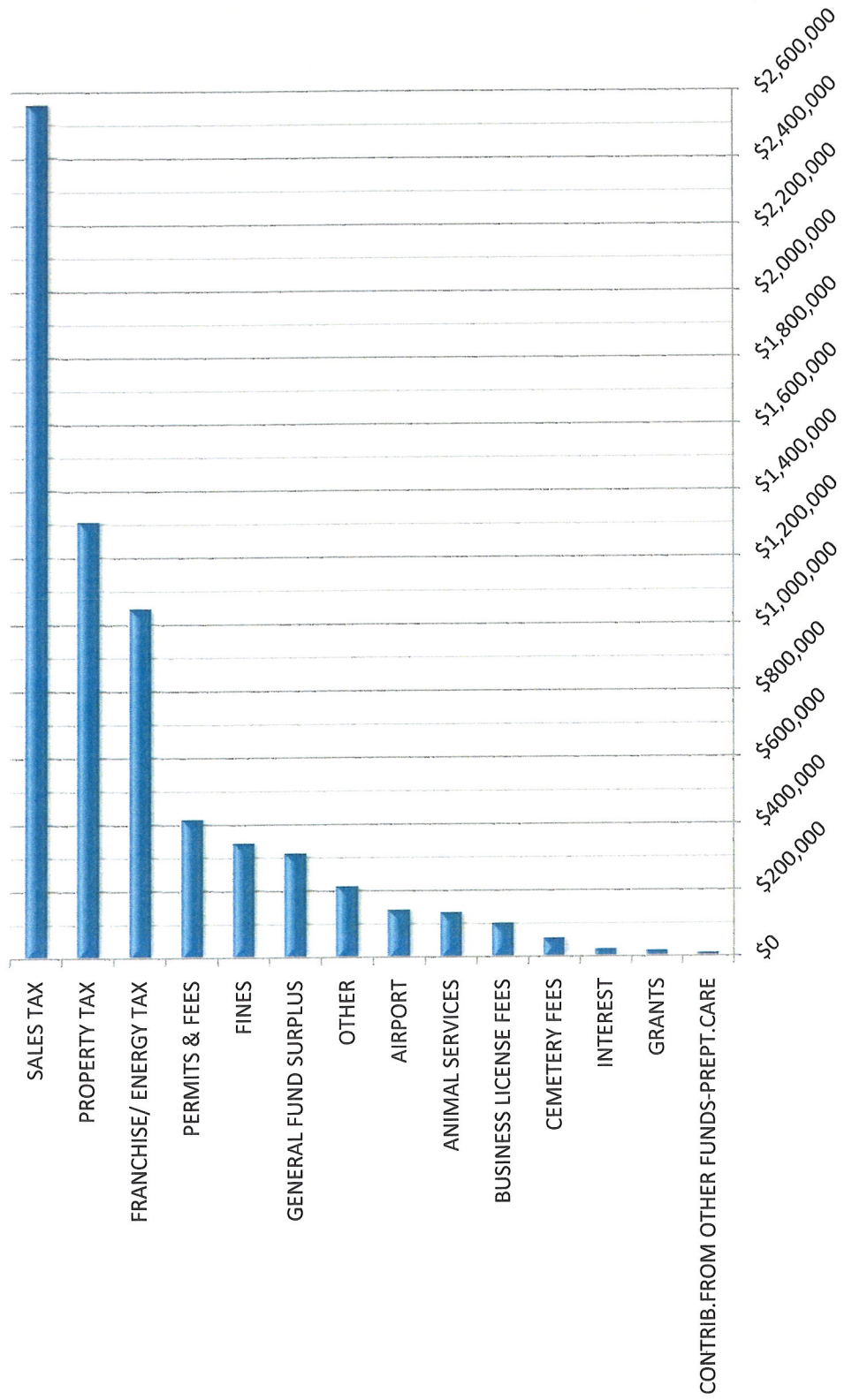
General Fund Revenue	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
PROPERTY TAXES	831,883	1,110,000	1,136,000	1,175,000
PROPERTY TAX INTEREST	2,416	3,000	5,000	6,000
PRIOR YEARS TAXES - DELINQUENT	42,875	45,000	40,000	48,000
FEE IN LIEU OF TAX	70,858	75,000	75,000	78,000
GENERAL SALES & USE TAX	2,209,926	2,341,611	2,360,000	2,525,000
FRANCHISE TAX / ENERGY TAX	810,202	755,000	810,000	820,000
TRANSIENT ROOM TAX	38,007	27,500	35,000	37,500
BUSINESS LICENSES & PERMITS	88,532	82,000	98,000	100,000
ANIMAL SERVICES	13,942	12,000	9,400	10,000
IMPOUND FEE	7,555	8,000	8,000	8,000
ADOPTION FEE	1,505	1,250	1,500	1,250
ANIMAL SERVICE FINES	2,574	6,000	750	3,000
ANIMAL SERVICE DONATIONS	2,299	1,000	1,200	1,500
ANIMAL SERVICE RELINQUISH FEES	1,645	2,000	2,400	2,000
ANIMAL SERVICE VACCINATIONS	18	-	-	-
ANIMAL SERVICE - LIVESTOCK	490	500	250	500
BUILDING PERMITS	595,388	420,000	440,000	400,000
SIGN PERMITS	455	500	500	500
FIRE INSPECTION FEES	1,140	1,000	2,000	1,000
STATE GRANTS	14,900	10,000	20,000	2,500
COUNTY WIDE ANIMAL CONTROL	138,590	135,497	135,497	132,579
SCHOOL RESOURCE OFFICER	-	-	-	10,500
FEDERAL GRANTS	-	-	3,675	3,675
MISCELLANEOUS GRANT	1,683	-	-	-
CITY COUNCIL BOARD COMPENSATION	17,077	17,000	25,311	31,300
TOBACCO/BICYCLE MINI GRANT	200	200	200	200
F.E.M.A. GRANT	15,424	-	10,778	-
STATE LIQUOR FUND	20,496	21,500	20,713	21,000
ZONING AND SUBDIVISION FEES	61,715	60,000	45,000	50,000
AIRPORT BUSINESS FBO/SSO FEES	6,422	7,000	6,000	6,500
AIRPORT HANGAR GROUND LEASE FEE	67,952	70,000	82,866	78,000
AVIATION FUEL	24,866	25,000	22,500	25,000
AIRPORT LANDING FEES	35,336	33,000	30,000	33,000
CEMETERY LOT SALES	12,222	12,500	14,000	13,000
CEMETERY - DIG GRAVES	46,350	35,000	40,000	40,000
CEMETERY - HEADSTONE INSPECTION	800	800	1,400	1,200
FINES	269,107	350,000	240,000	250,000
COURT SECURITY CHARGE	7,231	6,000	7,000	7,500
SMALL CLAIMS	1,265	1,000	2,500	1,000
BAIL TRUST	31,594	70,000	85,000	75,000
TRAFFIC SCHOOL	3,006	3,000	3,300	3,250
BANKING INTEREST	22,704	16,000	30,000	22,000
RENTS & MISCELLANEOUS	42,286	15,000	30,000	30,000
PARK RESERVATIONS	850	750	750	750
SALE OF FIXED ASSETS	5,000	2,000	1,145,000	4,000
EXCAVATION FEES	1,223	1,250	750	1,250
SPLASH PAD DONATION	-	-	-	70,000
GAIN/LOSS ON SALE OF SECURITIES	63	-	-	-
HEBER LIGHT & POWER	168,750	225,000	281,250	225,000
CONTRIBUTION FROM PREPETUAL CARE FUND	-	25,000	25,000	10,000
CONTRIBUTION FROM GENERAL FUND SURPLUS	-	404,668	96,498	311,393
APPROPRIATED RESTRICTED FUNDS	-	-	-	-
TOTAL GENERAL FUND REVENUE	5,738,822	6,438,526	7,429,988	6,676,847

HEBER CITY CORPORATION

2015- 2016 General Revenues By Type



HEBER CITY CORPORATION **2015 -2016 General Fund Revenues**



HEBER CITY CORPORATION

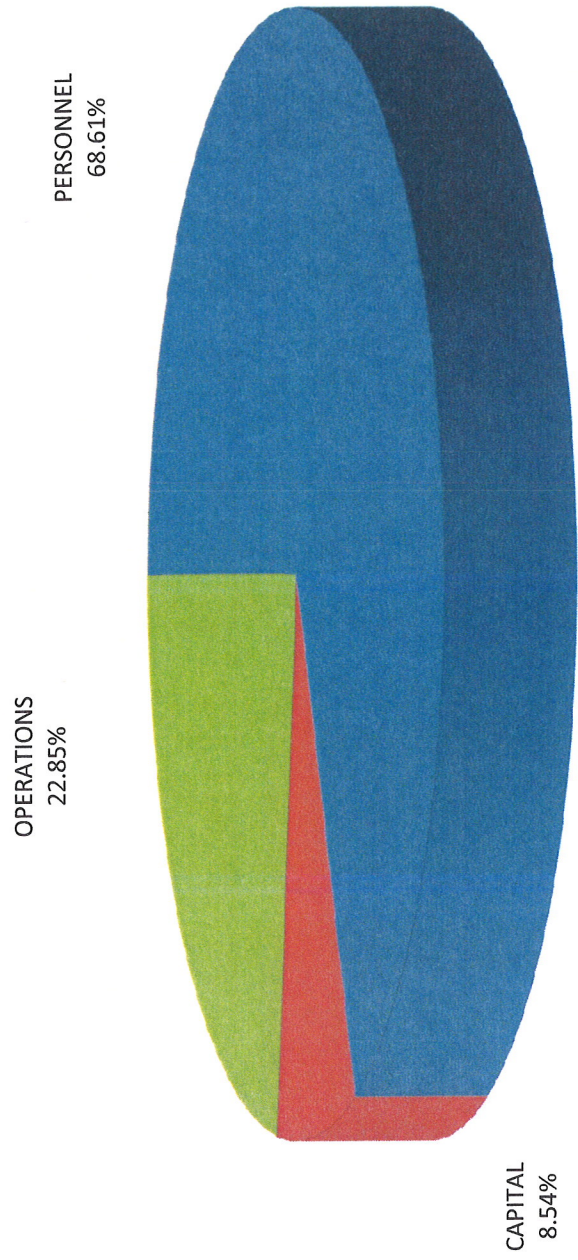
TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
GENERAL FUND EXPENDITURES				
SALARIES & WAGES	2,423,141	2,737,400	2,696,700	2,936,750
TEMPORARY EMPLOYEES	4,128	-	-	2,000
EMPLOYEE BENEFITS	1,090,694	1,448,950	1,376,510	1,612,300
UNIFORM ALLOWANCE	24,864	28,350	28,650	29,650
UNEMPLOYMENT	3,259	4,500	2,000	3,000
SALARIES LIQUOR LAW ENFORCEMENT	25,339	21,500	21,500	21,000
BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	23,753	122,680	125,680	128,380
PUBLIC NOTICES	3,944	3,550	4,175	4,750
TRAVEL	37,748	47,100	46,050	49,600
OFFICE SUPPLIES	53,689	72,811	55,750	64,000
EQUIPMENT SUPPLIES & MAINTENANCE	120,360	112,865	99,550	102,500
BUILDINGS & GROUNDS	18,225	25,075	22,975	24,575
UTILITIES	68,577	74,050	76,800	78,950
TELEPHONE	14,334	20,300	14,225	16,550
GASOLINE	89,569	114,050	98,200	97,350
PROFESSIONAL & TECHNICAL SERVICES	205,652	267,600	250,600	196,400
TRAINING	4,848	13,150	12,750	13,250
STREET LIGHTS	-	2,500	2,500	2,500
POLICE GRANTS	13,059	9,000	9,000	10,500
TRANSPORTATION REIMBURSEMENT-POLICE	-	-	-	-
ROAD MAINTENANCE & CONSTRUCTION	-	-	-	-
SPECIAL SUPPLIES	142,717	153,950	151,900	170,300
INSURANCE	98,490	120,025	126,923	135,375
COURT APPT. ATTNY & TRANSLATOR	17,460	26,000	20,000	20,000
JAIL & DISPATCH	119,604	-	-	-
MISCELLANEOUS	5,658	6,200	13,600	16,000
LAND	-	1,000	1,000	1,000
BUILDINGS	11,009	117,800	127,800	20,800
IMPROVEMENTS OTHER THAN BUILDINGS	1,545	11,950	11,950	9,950
EQUIPMENT	149,222	503,170	467,200	308,200
CAPITAL EQUIPMENT	-	26,000	26,000	231,217
DISCRETIONARY FUNDS	66,276	97,000	90,000	90,000
TRANSFERS TO OTHER FUNDS	1,050,000	250,000	1,450,000	280,000
TOTAL GENERAL FUND EXPENDITURES	5,887,164	6,438,526	7,429,988	6,676,847

HEBER CITY CORPORATION

2015-2016 General Fund Expense by Object

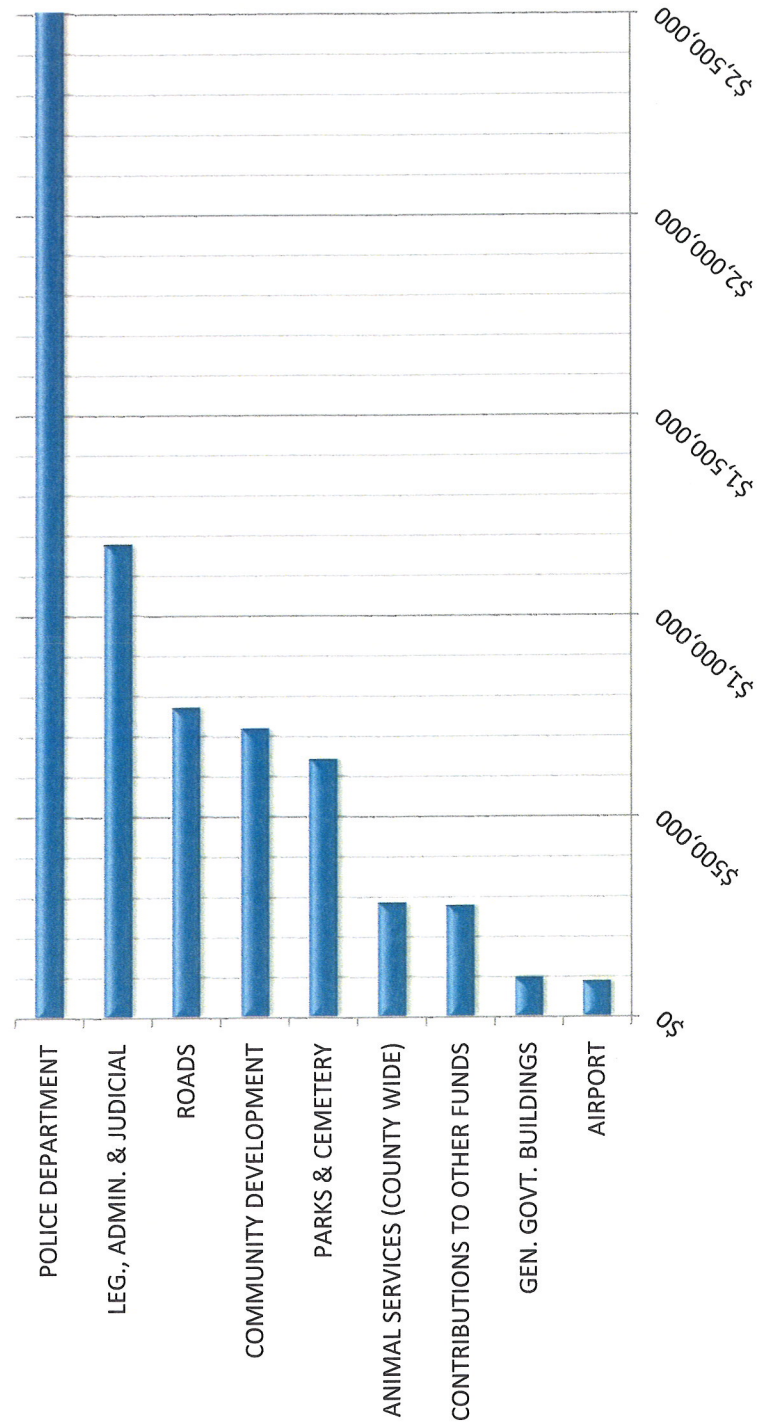


HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET
JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	%	14-15 BUDGETED EXPENSES	%	14-15 ESTIMATED EXPENSES	%	15-16 BUDGETED EXPENSES	%
GENERAL FUND DEPARTMENT								
LEGISLATIVE	239,768	4.1%	271,700	4.2%	270,084	3.6%	274,900	4.1%
JUDICIAL	196,035	3.3%	224,225	3.5%	212,423	2.9%	211,275	3.2%
ADMINISTRATIVE	405,791	6.9%	542,650	8.4%	517,275	7.0%	669,850	10.0%
GENERAL GOVERNMENT BUILDINGS	66,066	1.1%	162,250	2.5%	173,750	2.3%	98,250	1.5%
ELECTIONS	9,348	0.2%	-	0.0%	-	0.0%	22,750	0.3%
BUILDING DEPARTMENT	207,214	3.5%	299,100	4.6%	269,559	3.6%	320,900	4.8%
PLANNING COMMISSION	65,111	1.1%	76,350	1.2%	63,760	0.9%	63,850	1.0%
PLANNING DEPARTMENT	249,626	4.2%	299,550	4.7%	280,321	3.8%	335,850	5.0%
POLICE DEPARTMENT	2,063,154	35.0%	2,451,461	38.1%	2,418,300	32.5%	2,606,600	39.0%
ANIMAL SERVICE	281,778	4.8%	292,480	4.5%	303,922	4.1%	285,380	4.3%
ROADS	511,982	8.7%	866,300	13.5%	783,500	10.5%	772,000	11.6%
PARKS	216,046	3.7%	271,960	4.2%	265,643	3.6%	344,625	5.2%
CEMETERY	245,553	4.2%	342,950	5.3%	337,688	4.5%	299,367	4.5%
AIRPORT	79,692	1.4%	87,550	1.4%	83,763	1.1%	91,250	1.4%
CONTRIBUTIONS TO OTHER FUNDS	1,050,000	17.8%	250,000	3.9%	1,450,000	19.5%	280,000	4.2%
TOTAL GENERAL FUND EXPENSES	5,887,164	100%	6,438,526	100%	7,429,988	100%	6,676,847	100.0%

Heber City Corporation

2015-2016 General Fund Expenses By Department



HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
LEGISLATIVE				
SALARIES & WAGES	132,227	141,000	141,000	151,600
EMPLOYEE BENEFITS	22,116	21,500	21,500	24,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	9,570	10,500	13,500	13,500
PUBLIC NOTICES	1,563	1,500	1,500	1,500
TRAVEL	8,104	9,000	8,500	8,000
OFFICE SUPPLIES	174	600	600	600
BUILDINGS & GROUNDS SUPPLIES	-	-	-	-
UTILITIES	1,383	1,500	1,400	1,500
TELEPHONE	847	1,000	900	900
PROFESSIONAL & TECHNICAL SERVICES	17	3,000	1,500	1,000
INSURANCE	2,329	2,500	3,184	3,300
MISCELLANEOUS	1,452	1,200	500	1,000
EQUIPMENT	109	6,400	4,000	2,500
DISCRETIONARY FUNDS/ECONOMIC DEV.	59,877	72,000	72,000	65,000
TOTAL LEGISLATIVE EXPENSES	239,768	271,700	270,084	274,900

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
JUDICIAL				
SALARIES & WAGES	117,697	117,000	125,000	124,600
EMPLOYEE BENEFITS	45,192	58,000	52,000	63,000
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	466	1,000	1,000	1,000
TRAVEL	1,303	2,650	2,400	2,500
OFFICE SUPPLIES	2,047	6,150	2,600	4,500
EQUIPMENT MAINTENANCE	2,359	900	1,250	2,000
UTILITIES	1,383	1,700	1,450	1,700
TELEPHONE	844	2,600	1,000	1,000
COURT APPT. ATTN Y & TRANSLATOR	17,460	26,000	20,000	-
INSURANCE	1,568	2,275	2,123	2,275
MISCELLANEOUS	1,852	1,200	1,600	1,200
EQUIPMENT	3,864	4,750	2,000	2,000
CAPITAL EQUIPMENT	-	-	-	5,500
TOTAL JUDICIAL EXPENSES	196,035	224,225	212,423	211,275

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
ADMINISTRATIVE				
SALARIES & WAGES	242,534	271,700	271,700	330,800
EMPLOYEE BENEFITS	87,647	121,200	118,000	157,300
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,803	2,200	2,200	2,500
PUBLIC NOTICES	270	450	575	550
TRAVEL	6,128	5,500	6,200	6,200
OFFICE SUPPLIES	9,578	10,500	7,400	10,500
EQUIPMENT SUPPLIES & MAINTENANCE	7,988	5,300	5,300	5,500
BUILDINGS & GROUNDS SUPPLIES	152	250	150	250
UTILITIES	1,614	1,850	1,800	1,850
TELEPHONE	1,790	3,100	2,200	2,800
PROFESSIONAL & TECHNICAL SERVICES	28,905	64,000	50,000	30,000
TRAINING	1,982	2,400	4,000	4,000
COLLECTING TAXES	-	-	-	-
ORDINANCE REVISION	-	-	-	-
COURT APPT. ATTNY & TRANSLATOR	-	-	-	20,000
SPECIAL SUPPLIES	399	800	750	800
INSURANCE	2,576	3,600	4,000	5,000
MISCELLANEOUS	4,242	2,000	10,000	12,000
EQUIPMENT	1,784	22,800	15,000	4,800
CAPTIAL EQUIPMENT	-	-	-	50,000
CITY MANAGER DISCRETIONARY	6,399	25,000	18,000	25,000
TOTAL ADMINISTRATIVE EXPENSES	405,791	542,650	517,275	669,850

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
GENERAL GOVERNMENT BUILDINGS				
SALARIES & WAGES	9,016	9,000	9,000	7,000
EMPLOYEE BENEFITS	6,606	6,000	6,000	3,500
EQUIPMENT, SUPPLIES & MAINTENANCE	598	10,000	10,000	10,000
BUILDINGS & GROUNDS SUPPLIES	8,858	10,000	8,000	10,000
UTILITIES	85	3,000	6,500	6,500
TELEPHONE	469	750	750	750
PROFESSIONAL & TECHNICAL SERVICES	26,951	20,000	20,000	29,000
INSURANCE	7,123	7,500	7,500	7,500
LAND	-	-	-	-
BUILDING - TABERNACLE	6,360	82,000	92,000	10,000
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	-	14,000	14,000	4,000
CAPITAL EQUIPMENT	-	-	-	10,000
TOTAL GENERAL GOV. BLDG EXPENSES	66,066	162,250	173,750	98,250

HEBER CITY CORPORATION**TENTATIVE OPERATING BUDGET****JULY 1, 2015 - JUNE 30, 2016**

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
ELECTIONS				
SALARIES & WAGES	-	-	-	-
TEMPORARY EMPLOYEES	4,128	-	-	2,000
EMPLOYEE BENEFITS	-	-	-	-
PUBLIC NOTICES	728	-	-	750
SPECIAL SUPPLIES	4,492	-	-	20,000
MISCELLANEOUS	-	-	-	-
TOTAL ELECTIONS EXPENSES	9,348	-	-	22,750

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
BUILDING DEPARTMENT				
SALARIES & WAGES	104,921	144,100	130,000	180,700
EMPLOYEE BENEFITS	44,399	69,350	58,000	105,150
UNEMPLOYMENT	-	-	-	-
UNIFORM ALLOWANCE	265	400	700	700
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	727	1,800	1,800	2,200
TRAVEL	1,187	1,800	1,800	3,000
OFFICE SUPPLIES	1,707	3,000	2,000	2,500
EQUIPMENT MAINTENANCE	200	2,000	1,500	1,500
UTILITIES	1,383	1,600	1,600	1,600
TELEPHONE	1,093	1,250	1,250	1,200
GASOLINE	1,138	2,000	1,200	2,000
PROFESSIONAL SERVICES	45,988	55,000	60,000	5,000
TRAINING	655	2,000	2,000	3,500
SPECIAL SUPPLIES	385	1,000	500	500
INSURANCE	2,441	2,800	3,209	4,000
EQUIPMENT	725	11,000	4,000	7,350
CAPITAL EQUIPMENT	-	-	-	-
TOTAL PLANNING DEPARTMENT EXPENSES	207,214	299,100	269,559	320,900

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PLANNING COMMISSION				
SALARIES & WAGES	-	-	4,000	7,100
EMPLOYEE BENEFITS	5,700	9,600	2,510	1,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	50	500	500	500
PUBLIC NOTICES	738	500	1,000	1,000
OFFICE SUPPLIES	-	500	500	500
PROFESSIONAL SERVICES	58,532	60,000	50,000	50,000
TRAINING	-	750	750	750
SPECIAL SUPPLIES	91	500	500	500
EQUIPMENT	-	4,000	4,000	2,000
TOTAL PLANNING COMMISSION EXPENSES	65,111	76,350	63,760	63,850

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PLANNING DEPARTMENT				
SALARIES & WAGES	158,890	168,500	168,500	173,700
EMPLOYEE BENEFITS	64,762	82,800	75,000	95,000
UNIFORM ALLOWANCE	102	250	250	250
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	494	1,500	1,500	1,000
TRAVEL	955	5,500	4,500	4,500
OFFICE SUPPLIES	3,294	4,000	3,500	3,500
EQUIPMENT MAINTENANCE	1,198	1,500	3,000	1,500
UTILITIES	1,933	1,800	1,800	1,800
TELEPHONE	1,605	2,000	1,500	1,600
GASOLINE	447	1,200	500	500
PROFESSIONAL SERVICES	8,017	11,500	8,000	15,000
TRAINING	1,547	2,000	2,000	2,000
SPECIAL SUPPLIES	666	2,000	1,000	1,000
INSURANCE	3,217	3,900	4,271	4,500
EQUIPMENT	2,499	11,100	5,000	10,000
CAPITAL EQUIPMENT	-	-	-	20,000
TOTAL BUILDING DEPARTMENT EXPENSES	249,626	299,550	280,321	335,850

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-15 BUDGETED EXPENSES
POLICE DEPARTMENT				
SALARIES & WAGES	1,056,496	1,204,000	1,195,000	1,246,600
EMPLOYEE BENEFITS	561,531	717,500	708,000	786,400
UNIFORM ALLOWANCE	16,477	19,000	19,000	20,000
UNEMPLOYMENT	-	-	-	-
LIQUOR LAW ENFORCEMENT	25,339	21,500	21,500	21,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	10,575	92,500	92,500	95,000
PUBLIC NOTICES	471	200	200	200
TRAVEL & TRAINING	13,966	14,000	14,000	16,000
OFFICE SUPPLIES & SPECIAL SUPPLIES	29,278	37,661	30,500	32,000
EQUIPMENT SUPPLIES & MAINTENANCE	49,031	32,000	32,000	32,000
UTILITIES & TELEPHONE	29,632	30,000	30,000	33,000
TELEPHONE	(23)	-	-	-
GASOLINE	48,220	60,000	50,000	50,000
PROFESSIONAL SERVICES	9,211	21,600	21,600	26,000
TRAINING	(75)	-	-	-
STATE ALCOHOL MONEY	-	-	-	-
CERT, VIPS, CROSSING GUARD	-	3,000	3,000	4,500
SPECIAL RESPONSE UNIT	-	-	-	-
CITIZEN ACADEMY	-	-	-	-
EDUCATION	-	6,000	6,000	6,000
MINI GRANT - HEALTH DEPARTMENT	8,051	-	-	-
BYRNE GRANT	5,008	-	-	-
SPECIAL SUPPLIES	3,990	-	-	-
INSURANCE	39,297	47,500	50,000	53,000
JAIL / DISPATCH	106,544	-	-	-
MISCELLANEOUS	-	-	-	-
BUILDING	3,894	10,000	10,000	10,000
EQUIPMENT	46,241	135,000	135,000	145,500
CAPITAL EQUIPMENT	-	-	-	29,400
TOTAL POLICE DEPARTMENT EXPENSES	2,063,154	2,451,461	2,418,300	2,606,600

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
ANIMAL SERVICE				
SALARIES & WAGES	146,928	132,500	132,500	141,600
EMPLOYEE BENEFITS	63,864	89,000	85,000	90,150
UNIFORM ALLOWANCE	1,435	1,500	1,500	1,500
UNEMPLOYMENT	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	68	12,680	12,680	12,680
TRAVEL & TRAINING	1,864	2,250	2,250	3,000
OFFICE SUPPLIES & SPECIAL SUPPLIES	5,044	5,250	5,000	5,250
EQUIPMENT SUPPLIES & MAINTENANCE	3,158	3,000	3,000	3,500
UTILITIES & TELEPHONE	8,687	8,200	8,000	8,200
TELEPHONE	-	-	-	-
GASOLINE	10,208	11,000	9,000	9,000
PROFESSIONAL & TECHNICAL SERVICES	1,520	1,900	1,900	2,800
TRAINING	-	-	-	-
SPECIAL SUPPLIES	-	-	-	-
INSURANCE	4,113	5,200	5,092	5,200
MISCELLANEOUS	-	-	-	-
DISPATCH	13,060	-	-	-
BUILDING - DOG POUND	488	500	500	500
EQUIPMENT	21,341	19,500	37,500	2,000
TOTAL ANIMAL SERVICE EXPENSES	281,778	292,480	303,922	285,380

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
ROADS				
SALARIES & WAGES	198,563	268,600	240,000	279,000
EMPLOYEE BENEFITS	91,616	145,700	128,000	155,300
UNIFORM ALLOWANCE	2,354	3,000	3,000	3,000
UNEMPLOYMENT	2,165	2,500	1,000	1,000
PUBLIC NOTICES	69	500	500	500
TRAVEL	2,422	3,000	3,000	3,000
OFFICE SUPPLIES	1,545	3,500	2,000	3,000
EQUIPMENT SUPPLIES & MAINTENANCE	25,945	45,000	30,000	30,000
BUILDINGS & GROUNDS SUPPLIES	1,302	3,000	3,000	2,500
UTILITIES	7,166	8,000	8,000	8,000
TELEPHONE	3,398	5,500	3,000	4,200
GASOLINE	16,883	25,000	22,500	21,000
PROFESSIONAL & TECHNICAL SERVICES	7,658	18,000	25,000	25,000
TRAINING	739	6,000	4,000	3,000
STREET LIGHTS	-	2,500	2,500	2,500
SPECIAL SUPPLIES	108,458	110,000	110,000	110,000
ROAD MAINTENANCE & CONSTRUCTION	-	-	-	-
INSURANCE	21,869	27,000	30,000	32,000
MISCELLANEOUS	(2,158)	1,000	1,000	1,000
BUILDINGS	-	1,000	1,000	1,000
CURB, GUTTER & SIDEWALK	-	-	-	-
EQUIPMENT	21,988	161,500	140,000	80,000
CAPITAL EQUIPMENT	-	26,000	26,000	7,000
TOTAL ROAD EXPENSES	511,982	866,300	783,500	772,000

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PARKS				
SALARIES & WAGES	107,401	115,000	115,000	120,000
SALARIES & WAGES (PART TIME)	-	-	-	-
EMPLOYEE BENEFITS	39,642	52,500	50,000	55,000
UNIFORM ALLOWANCE	2,103	2,100	2,100	2,100
UNEMPLOYMENT	547	1,000	500	1,000
TRAVEL	581	1,200	1,200	1,200
EQUIPMENT, SUPPLIES & MAINTENANCE	15,203	5,665	8,500	9,000
BUILDINGS & GROUNDS SUPPLIES	1,852	4,325	4,325	4,325
UTILITIES	3,485	2,300	4,500	2,300
TELEPHONE	1,565	1,300	1,325	1,300
GASOLINE	5,184	7,350	6,000	7,350
PROFESSIONAL & TECHNICAL SERVICES	552	2,100	2,100	2,100
SPECIAL SUPPLIES	10,231	13,650	13,650	13,500
INSURANCE	4,335	5,900	5,593	6,100
MISCELLANEOUS	270	800	500	800
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	945	350	350	350
EQUIPMENT	22,150	56,420	50,000	25,000
CAPITAL EQUIPMENT	-	-	-	93,200
	216,046	271,960	265,643	344,625

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
CEMETERY				
SALARIES & WAGES	119,117	132,000	132,000	137,400
EMPLOYEE BENEFITS	47,354	63,300	60,000	63,500
UNIFORM ALLOWANCE	2,128	2,100	2,100	2,100
UNEMPLOYMENT	547	1,000	500	1,000
PUBLIC NOTICES	105	400	400	250
TRAVEL	581	1,200	1,200	1,200
OFFICE SUPPLIES	752	1,400	1,400	1,400
EQUIPMENT, SUPPLIES & MAINTENANCE	14,680	7,500	5,000	7,500
BUILDINGS & GROUNDS SUPPLIES	6,061	7,500	7,500	7,500
UTILITIES	7,040	8,500	6,500	7,500
TELEPHONE	1,503	1,500	1,500	1,500
GASOLINE	7,489	7,500	9,000	7,500
PROFESSIONAL & TECHNICAL SERVICES	1,829	2,500	2,500	2,500
SPECIAL SUPPLIES	7,890	16,000	17,500	16,000
INSURANCE	6,060	7,850	7,888	8,200
BUILDING - CEMETERY EXPANSION	267	25,000	25,000	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	5,000	5,000	3,000
EQUIPMENT	22,150	52,700	52,700	15,200
CAPITAL EQUIPMENT	-	-	-	16,117
	245,553	342,950	337,688	299,367

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
AIRPORT				
SALARIES & WAGES	29,351	34,000	33,000	36,650
TEMPORARY EMPLOYEES	-	-	-	-
EMPLOYEE BENEFITS	10,265	12,500	12,500	12,000
TRAVEL	657	1,000	1,000	1,000
OFFICE SUPPLIES	270	250	250	250
UTILITIES	4,786	5,600	5,250	5,000
TELEPHONE	1,243	1,300	800	1,300
PROFESSIONAL SERVICES	16,472	8,000	8,000	8,000
SPECIAL SUPPLIES	6,115	10,000	8,000	8,000
INSURANCE	3,562	4,000	4,063	4,300
BUILDING	-	300	300	300
IMPROVEMENT OTHER THAN BUILDINGS	600	6,600	6,600	6,600
EQUIPMENT	6,371	4,000	4,000	7,850
TOTAL AIRPORT EXPENSES	79,692	87,550	83,763	91,250

HEBER CITY CORPORATION**TENTATIVE OPERATING BUDGET****JULY 1, 2015 - JUNE 30, 2016**

General Fund Expenses	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
TRANSFERS TO OTHER FUNDS/GOVTS.				
CONTRIBUTIONS TO OTHER FUNDS	1,050,000	250,000	1,450,000	280,000
CONTRIBUTIONS TO OTHER GOVTS.	-	-	-	-
TOTAL TRANSFER EXPENSES	1,050,000	250,000	1,450,000	280,000

HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET - DEBT SERVICE FUND
JULY 1, 2015 - JUNE 30, 2016

DEBT SERVICE FUND REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST	301	250	250	500
SID PAYMENTS	-	-	-	-
SID INTEREST PAYMENTS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	1,467	1,467	-
CONTRIBUTIONS - OTHER FUNDS	293,269	292,203	292,203	572,598
TOTAL REVENUE	293,570	293,920	293,920	573,098
DEBT SERVICE FUND EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
BOND PRINCIPAL	276,000	279,000	279,000	462,000
OTHER DEBT PRINCIPAL	1,609	1,659	1,659	849
INTEREST ON BONDS	17,269	13,203	13,203	109,098
INTEREST ON LEASES	108	58	58	10
PAYING AGENTS FEES	-	-	-	-
TOTAL DEBT SERVICE EXPENSES	294,986	293,920	293,920	571,957
EXCESS REVENUE OVER EXPENDITURES	(1,416)	-	-	1,141

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - AIRPORT

JULY 1, 2015 - JUNE 30, 2016

CAPITAL IMP. - AIRPORT REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
FEDERAL GRANTS	231,295	4,078,350	3,172,050	-
STATE GRANTS	10,407	210,825	163,975	-
INTEREST INCOME	1,814	600	1,470	400
MISCELLANEOUS INCOME	-	1,000	201,000	1,000
CONTRIBUTIONS - AIRPORT SURPLUS	-	209,225	161,505	-
CONTRIBUTIONS - OTHER FUNDS	-	-	-	-
CONTRIBUTIONS FROM SURPLUS	-	-	-	-
TOTAL CAPITAL IMPROVEMENT REVENUE	243,516	4,500,000	3,700,000	1,400
CAPITAL IMP. - AIRPORT EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL SERVICES	251,559	100,000	100,000	-
SPECIAL SUPPLIES	(32)	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-
BUILDINGS & IMPROVEMENTS	-	4,400,000	3,600,000	-
TOTAL CAPITAL IMPROVEMENT EXPENSES	251,527	4,500,000	3,700,000	-
EXCESS REVENUE OVER EXPENDITURES	(8,011)	-	-	1,400

HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET - CAPITAL PROJECTS
JULY 1, 2015 - JUNE 30, 2015

CAPITAL IMP. - CAPITAL PROJECTS	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST INCOME	10,245	12,000	12,000	5,000
SHORT TERM FINANCING	-	6,700,000	6,700,000	-
TRANSFER FROM OTHER FUNDS	500,000	250,000	1,250,000	-
CONTRIBUTIONS FROM SURPLUS	-	588,000	-	5,045,000
TOTAL CAPITAL PROJECTS REVENUE	510,245	7,550,000	7,962,000	5,050,000
CAPITAL PROJECTS - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PUBLIC NOTICES	167	-	-	-
PROFESSIONAL SERVICES	104	-	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
BUILDINGS	-	7,500,000	3,700,000	5,050,000
IMPROVEMENTS OTHER THAN BUILDINGS	448,409	50,000	50,000	-
TOTAL CAPITAL PROJECT EXPENSES	448,680	7,550,000	3,750,000	5,050,000
EXCESS REVENUE OVER EXPENDITURES	61,565	-	4,212,000	-

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - IND. PARK JULY 1, 2015 - JUNE 30, 2015

INDUSTRIAL PARK - REVENUES	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST EARNINGS	3,587	2,600	2,600	1,800
LAND SALES	-	-	-	-
CONTRIBUTIONS - FROM SURPLUS	-	697,400	2,400	395,700
CONTRIBUTIONS - OTHER FUNDS	200,000	-	-	-
TOTAL INDUSTRIAL PARK REVENUE	203,587	700,000	5,000	397,500
INDUSTRIAL PARK - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	-	-	-	135,000
LAND PURCHASES	-	-	-	262,500
SPECIAL SUPPLIES	18,749	700,000	5,000	-
TRANSFER TO OTHER FUNDS	-	-	-	-
TOTAL INDUSTRIAL PARK EXPENSES	18,749	700,000	5,000	397,500
EXCESS REVENUE OVER EXPENDITURES	184,838	-	-	-

HEBER CITY CORPORATION TENTATIVE OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STORM WATER JULY 1, 2015 - JUNE 30, 2016				
STORM WATER - REVENUES	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
STORM WATER	-	-	-	-
INTEREST EARNINGS	626	500	450	100
CONTRIBUTIONS SURPLUS	-	-	-	85,900
TOTAL STORM WATER REVENUE	626	500	450	86,000
STORM WATER - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL FEES	-	-	-	-
SPECIAL SUPPLIES	-	-	-	-
IMPACT FEES REFUNDED	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	771	-	-	86,000
TOTAL STORM WATER EXPENSES	771	-	-	86,000
EXCESS REVENUE OVER EXPENDITURES	(145)	500	450	-

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - STREETS

JULY 1, 2015 - JUNE 30, 2015

STREETS - REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
STREET IMPACT FEE	374,200	200,000	320,000	250,000
INTEREST EARNINGS	14,346	11,600	10,000	10,000
CONTRIBUTIONS FROM OTHER FUNDS	112,407	120,000	120,000	120,000
CONTRIBUTIONS - FUND SURPLUS	-	440,600	282,200	-
TOTAL STREET REVENUE	500,953	772,200	732,200	380,000
STREET - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	12,442	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	57,430	732,200	732,200	313,000
TOTAL STREET EXPENSES	69,872	732,200	732,200	313,000
EXCESS REVENUE OVER EXPENDITURES	431,081	40,000	-	67,000

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - CAPITAL IMPROVEMENTS FUND - PARKS

JULY 1, 2015 - JUNE 30, 2016

PARKS - REVENUES	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
PARK IMPACT FEE	83,328	60,000	72,000	70,000
INTEREST EARNINGS	1,971	1,600	1,600	1,500
STATE GRANT	-	-	-	-
APPROPRIATED SURPLUS	-	-	-	-
TOTAL PARKS REVENUE	85,299	61,600	73,600	71,500
PARKS - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	100	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	26,500	6,500	1,000
TOTAL PARK EXPENSES	100	26,500	6,500	1,000
EXCESS REVENUE OVER EXPENDITURES	85,199	35,100	67,100	70,500

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - TRANSPORTATION TAX FUND

JULY 1, 2015 - JUNE 30, 2016

TRANSPORTATION TAX - REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
TRANSPORTATION SALES TAX	572,936	540,000	640,000	680,000
INTEREST EARNINGS	3,992	3,000	3,800	4,000
APPROPRIATED SURPLUS	-	-	-	138,100
TOTAL STREET REVENUE	576,928	543,000	643,800	822,100
TRANSPORTATION TAX - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	1,950	55,000	55,000	-
ROAD MAINTENANCE & CONSTRUCTION	3,949	142,400	142,400	702,100
TRANSFER TO STREET IMPACT FEES	112,407	120,000	120,000	120,000
TOTAL STREET EXPENSES	118,306	317,400	317,400	822,100
EXCESS REVENUE OVER EXPENDITURES	458,622	225,600	326,400	-

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - CLASS C ROAD FUNDS

JULY 1, 2015 - JUNE 30, 2016

CLASS C ROAD FUND - REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
CLASS C ROAD FUND ALLOTMENT	425,967	425,000	425,000	460,000
INTEREST EARNINGS	5,547	4,300	3,800	4,000
BOND PROCEEDS	-	-	-	-
APPROPRIATED SURPLUS	-	-	-	-
TOTAL STREET REVENUE	431,514	429,300	428,800	464,000
CLASS C ROAD FUND - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
PROFESSIONAL & TECHNICAL SERVICES	239,058	-	-	-
EQUIPMENT / ROAD CONSTRUCTION	20	55,000	55,000	102,000
TRANSFER TO DEBT SERVICE	293,269	292,203	292,203	292,598
TOTAL STREET EXPENSES	532,347	347,203	347,203	394,598
EXCESS REVENUE OVER EXPENDITURES	(100,833)	82,097	81,597	69,402

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

WATER FUND REVENUE	13-14 ACTUAL REVENUE	13-14 ACTUAL REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST INCOME	13,908	12,175	20,000	12,000
PENALTY - LATE FEES	17,166	15,000	16,000	16,500
METERED WATER SALES	1,136,548	1,250,000	1,260,000	1,388,000
IMPACT FEES - WATER	369,273	225,000	300,000	225,000
HOOK-UP FEES	31,036	25,000	18,000	20,000
DELINQUENT ACCOUNT RECONNECT FEE	8,287	7,700	7,700	8,000
CHANGE OF OWNERSHIP FEE	5,500	1,500	11,000	10,000
PRESSURIZED IRRIGATION SALES	252,520	262,731	267,000	294,000
IMPACT FEES - PRESSURIZED IRRIGATION	93,365	60,000	70,000	60,000
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	999,000	-
CDBG GRANT	11,636	-	-	150,000
DEVELOPER CONTRIBUTIONS	668,050	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL WATER REVENUE	2,607,289	1,859,106	2,968,700	2,183,500
WATER FUND EXPENSES	13-14 ACTUAL EXPENSES	14-15 ACTUAL EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
SALARIES & WAGES	547,139	610,000	610,000	566,900
EMPLOYEE BENEFITS	258,589	292,400	310,000	328,000
UNIFORM ALLOWANCE	3,270	5,000	5,000	5,000
UNEMPLOYMENT	2,165	4,500	500	2,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	846	2,000	2,900	2,000
PUBLIC NOTICES	67	200	100	200
TRAVEL	5,739	4,500	4,500	4,750
OFFICE SUPPLIES	2,249	5,000	2,450	4,000
EQUIPMENT SUPPLIES & MAINTENANCE	14,954	35,000	15,000	30,000
BUILDINGS & GROUNDS	11,127	20,000	18,000	18,000
UTILITIES	106,484	120,000	105,000	110,000
TELEPHONE	5,202	7,500	7,000	8,000
GASOLINE	27,400	26,000	26,000	26,000
PROFESSIONAL & TECHNICAL SERVICES	115,838	120,000	120,000	113,000
TRAINING	4,069	4,500	4,000	4,500
SPECIAL SUPPLIES	156,878	190,000	205,000	170,000
INSURANCE	26,089	27,500	35,000	36,000
MISCELLANEOUS	9,117	10,000	10,000	11,000
DEPRECIATION	642,632	680,000	680,000	745,000
BUILDING	-	-	-	-
IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-
EQUIPMENT	24,414	28,000	32,000	30,000
INTEREST EXPENSE	11,219	11,219	15,842	14,793
TOTAL WATER EXPENSES	1,975,487	2,203,319	2,208,292	2,229,143
EXCESS REVENUE OVER EXPENDITURES	631,802	(344,213)	760,408	(45,643)

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET

JULY 1, 2015 - JUNE 30, 2016

SEWER FUND REVENUE	13-14 ACTUAL REVENUE	14-15 ACTUAL REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST INCOME	7,650	8,287	8,000	8,287
PENALTY - LATE FEES	12,367	13,000	7,000	9,000
HOOK-UP FEES	7,015	3,000	7,000	7,500
SEWER IMPACT FEES	221,871	121,125	160,000	130,000
PROFIT (LOSS) ON SALE OF FIXED ASSETS	-	-	860,000	-
SALE OF FIXED ASSETS	6,795	-	-	-
SEWER SERVICE CHARGES	923,353	930,000	950,000	1,060,000
DEVELOPERS CONTRIBUTIONS	111,280	-	-	-
SEWER DUMPING FEE	(13)	-	-	-
TOTAL SEWER REVENUE	1,290,318	1,075,412	1,992,000	1,214,787
SEWER FUND EXPENSES	13-14 ACTUAL EXPENSES	14-15 ACTUAL EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
SALARIES & WAGES	256,546	304,000	305,000	316,800
EMPLOYEE BENEFITS	125,891	156,000	160,000	179,100
UNIFORM ALLOWANCE	2,577	3,500	3,500	3,500
UNEMPLOYMENT	2,165	5,000	500	5,000
PUBLIC NOTICES	28	-	-	-
TRAVEL	4,576	5,000	5,000	5,000
OFFICE SUPPLIES	2,206	2,500	2,400	2,500
EQUIPMENT SUPPLIES & MAINTENANCE	12,840	20,000	15,000	17,500
BUILDINGS & GROUNDS	1,180	2,500	2,500	2,500
UTILITIES	6,588	6,500	7,000	6,500
TELEPHONE	3,524	3,350	4,000	5,000
GASOLINE	22,062	25,000	18,000	22,000
PROFESSIONAL & TECHNICAL SERVICES	37,334	45,000	40,000	33,000
TRAINING	841	4,000	2,500	2,500
SPECIAL SUPPLIES	26,148	32,000	50,000	40,000
INSURANCE	27,615	32,000	36,051	38,000
MISCELLANEOUS	9,907	13,235	12,850	13,500
DEPRECIATION	388,224	403,000	412,000	450,000
BUILDING	-	-	-	-
EQUIPMENT	9,476	25,000	25,000	34,500
OPERATING CHARGES H.V.S.S.D.	271,970	320,000	290,000	290,000
CONTRIBUTIONS TO OTHER FUNDS	-	-	-	-
TOTAL SEWER EXPENSES	1,211,698	1,407,585	1,391,301	1,466,900
EXCESS REVENUES OVER EXPENDITURES	78,620	(332,173)	600,699	(252,113)

HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET - AIRPORT HANGAR FUND
JULY 1, 2015 - JUNE 30, 2016

HANGAR - REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
HANGAR SALES	535,600	27,977	30,000	-
HANGAR LEASE INCOME	6,826	4,800	-	-
INTEREST INCOME	1,036	750	750	800
APPROPRIATED SURPLUS	-	-	-	-
TOTAL HANGAR REVENUE	543,462	33,527	30,750	800
HANGAR - EXPENSE	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
INTEREST EXPENSE	-	-	-	-
UTILITIES	-	-	-	-
COST OF SALES	450,000	32,977	27,977	-
PROFESSIONAL SERVICES	-	-	-	-
SPECIAL SUPPLIES	-	250	-	250
INSURANCE	560	600	-	-
DEPRECIATION	11,819	12,000	11,820	11,820
TRANSFERS TO OTHER FUNDS	-	-	-	-
TOTAL HANGAR EXPENSES	462,379	45,827	39,797	12,070
EXCESS REVENUE OVER EXPENDITURES	81,083	(12,300)	(9,047)	(11,270)

HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET - UTILITY FUND
JULY 1, 2015 - JUNE 30, 2016

UTILITY- REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
INTEREST INCOME	461	350	350	350
PENALTY - LATE FEES	3,447	-	2,200	2,750
UTILITY FEES	223,544	228,000	234,500	265,000
TOTAL HANGAR REVENUE	227,452	228,350	237,050	268,100
UTILITY - EXPENSE	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
SALARIES AND WAGES	65,884	67,900	67,900	100,000
EMPLOYEE BENEFITS	32,680	36,250	36,250	70,000
UNIFORM ALLOWANCE	1,649	2,000	2,000	2,000
BOOKS, SUBSCRIPT & MEMBERSHIPS	2	-	-	-
PUBLIC NOTICES	-	-	-	-
TRAVEL	172	5,000	2,000	3,000
OFFICE SUPPLIES	562	700	550	700
EQUIPMENT MAINTENANCE	2,922	7,500	4,750	6,000
BUILDINGS & GROUNDS	1,019	2,500	1,450	2,000
UTILITIES	953	2,000	2,000	1,500
TELEPHONE	1,835	2,000	2,000	2,100
GASOLINE & OIL	9,930	15,000	11,500	15,000
PROFESSIONAL & TECHNICAL SERVICES	7,111	22,000	15,000	15,000
TRAINING	162	1,000	1,000	1,000
SPECIAL SUPPLIES	25,722	35,000	35,000	30,000
INSURANCE	8,553	9,000	11,500	12,500
MISCELLANEOUS	-	-	-	-
DEPRECIATION	3,572	6,000	6,000	11,500
EQUIPMENT	9,589	14,500	14,500	7,000
TOTAL HANGAR EXPENSES	172,317	228,350	213,400	279,300
EXCESS REVENUE OVER EXPENDITURES	55,135	-	23,650	(11,200)

HEBER CITY CORPORATION
TENTATIVE OPERATING BUDGET - INTERNAL SERVICE FUND
JULY 1, 2015 - JUNE 30, 2016

INTERNAL SERVICE REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
CHARGES FOR EQUIPMENT USE	-	-	-	-
INTEREST INCOME	3,535	4,000	3,200	4,000
SALE OF ASSETS	18,090	25,000	15,000	-
EQUIPMENT REPLACEMENT CHARGE	-	164,200	170,176	217,000
CONTRIBUTIONS - OTHER FUNDS	350,000	-	200,000	-
CONTRIBUTIONS - FUND SURPLUS	-	-	-	-
TOTAL INTERNAL SERVICE FUND REVENUE	371,625	193,200	388,376	221,000
INTERNAL SERVICE EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
INTEREST EXPENSE	-	-	-	-
DEPRECIATION	112,145	125,000	150,000	215,150
TOTAL INTERNAL SERVICE FUND EXPENSES	112,145	125,000	150,000	215,150
EXCESS REVENUE OVER EXPENDITURES	259,480	68,200	238,376	5,850

HEBER CITY CORPORATION

TENTATIVE OPERATING BUDGET - PERPETUAL CARE FUND

JULY 1, 2015 - JUNE 30, 2016

PERPETUAL CARE - REVENUE	13-14 ACTUAL REVENUE	14-15 BUDGETED REVENUE	14-15 ESTIMATED REVENUE	15-16 BUDGETED REVENUE
PERPETUAL CARE CERTIFICATES	24,103	25,000	30,000	25,000
INTEREST INCOME	1,576	1,400	1,200	1,300
APPROPRIATED SURPLUS	-	-	-	-
TOTAL PERPETUAL CARE REVENUE	25,679	26,400	31,200	26,300
PERPETUAL CARE - EXPENSES	13-14 ACTUAL EXPENSES	14-15 BUDGETED EXPENSES	14-15 ESTIMATED EXPENSES	15-16 BUDGETED EXPENSES
TRANSFER TO OTHER FUNDS	-	25,000	25,000	10,000
TOTAL INTERNAL SERVICE FUND EXPENSES	-	25,000	25,000	10,000
EXCESS REVENUE OVER EXPENDITURES	25,679	1,400	6,200	16,300

Heber City Corporation

Consolidated Fee Schedule

July 1, 2015

TABLE OF CONTENTS

Administration	1
Cemetery	1
Airport	2
Planning Commission	3
Animal Services	4
Business License	5, 6
Police	7
Engineering	7
Excavation Fees	7
Franchise Tax	7
Water/ Sewer	8, 9
Utility Fee	9
Irrigation	10
Impact Fees	10
Building	11

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

ADMINISTRATION

Service		Fee	
Copies			
	Black and White	\$	0.20 per sheet
	Color	\$	0.30 per sheet
Garden Plots			
	Large 12' X 24'	\$	50.00 (\$10.00 refundable)
	Medium 12' X 11'	\$	35.00 (\$10.00 refundable)
	Small 12' X 6'	\$	20.00 (\$10.00 refundable)
	Non-Resident Fee	\$	25.00
	Returning User Fee	\$	10.00
	Low-Income Discount	\$	10.00
Park Reservations		\$	30.00 (\$25.00 cleaning deposit required)
Return Check Fee		\$	20.00
Title 17		\$	5.00
Title 18		\$	10.00
GRAMA Request		Actual Wage & Benefit Costs	

CEMETERY

Service		Fee	
Grave Purchase (Excluding Section E)	Resident:	\$	450.00
	Non-Resident:	\$	900.00
Grave Purchase (Section E Upright Stone Areas)	Resident:	\$	550.00
	Non-Resident:	\$	1,100.00
Opening/Closing (Weekdays)	Resident:	\$	400.00
	Non-Resident:	\$	600.00
Opening/Closing (Weekends)	Resident:	\$	500.00
	Non-Resident:	\$	800.00
Infant / Cremains Opening/Closing (Weekdays)	Resident:	\$	300.00
	Non-Resident:	\$	400.00
Infant / Cremains Opening/Closing (Weekends)	Resident:	\$	400.00
	Non-Resident:	\$	700.00
Disinterment		\$	1,500.00
Transfer Fee - Per Lot (Resident to Non-Resident)		\$	200.00
Overtime Fee - Per 1/2 hour (After regular working hours)		\$	75.00
Summer Hours (day light savings) - any service arriving 4:30 pm or later = OT charge			
Winter Hours - any service arriving 3:00 pm or later = OT charge			
Quick Claim Deeds (per transfer)		\$	20.00
Headstone Inspection Fee		\$	25.00

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

AIRPORT

Service	Fee	
Airport Hangar Ground Lease - Hangar Row	\$	50.00 per year
Airport Hangar Ground Lease - Daniel Hangar Area (Improved Area)	\$	0.30 per sq. ft. + Annual CPI Increase
Airport Hangar Ground Lease - Daniel Hangar Area (Unimproved Area)	\$	0.15 per sq. ft. + Annual CPI Increase
Hangar Lease 75' x 75' (monthly fee)	\$	1,000.00 per hangar or \$250 per space
Landing Fees (Transient Aircraft)	\$	1.66 per 1,000 lbs. MTOW
Hangar Lease 40' x 45' (monthly fee)	\$	400.00
Proximity Gate Access Card	\$	20.00
Special Service Operator Fee (Gross Sales)		
\$1 - \$25,000	\$	220.00
\$25,000 - \$50,000	\$	495.00
\$50,000 - \$100,000	\$	825.00
\$100,000 - \$150,000	\$	1,100.00
\$150,000 - \$250,000	\$	1,320.00
\$250,000 - \$400,000	\$	1,787.50
\$400,000 +	\$	2,200.00

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

PLANNING COMMISSION

Service	Fee
Amend General Plan	\$ 700.00
Annexation Fee (under 5 acres)	\$ 1,000.00
Annexation Fee (over 5 acres)	\$ 1,000.00 + \$25.00 per acre
Small Subdivision/Lot Split	\$ 300.00
Subdivision Concept Approval	\$ 350.00
Preliminary Subdivision	\$ 300.00 + \$100.00 per lot
Final Subdivision	\$ 300.00 + \$100.00 per lot
Commercial Concept Development Approval	\$ 600.00 + \$50.00 per acre
Commercial Final Development Approval	Included in Concept
Preliminary Manufactured Home Park Plat	\$ 300.00 + \$25.00 per lot
Final Manufactured Home Park Plat	\$ 300.00 + \$25.00 per lot
Preliminary Recreational Vehicle Park Fee	\$ 200.00 + \$5.00 per pad
Final Recreational Vehicle Park Fee	\$ 200.00 + \$5.00 per pad
Duplex/Multi-Family Dwelling (up to 3 units)	\$ 300.00 + \$30.00 per unit
Duplex/Multi-Family Dwelling (over 3 units)	\$ 200.00 + \$25.00 per unit
Zone Change	\$ 500.00 + \$25.00 per acre + costs
Conditional Use/Special Exception	\$ 200.00 + costs
Telecommunications Approval	\$ 100.00
Zoning Ordinance Change	\$ 750.00
New Zone	\$ 1,500.00
Plat Amendment	\$ 300.00
Lot Line Adjustment	\$ 150.00
Board of Adjustment	\$ 75.00
Planned Community Master Plan Approval	\$ 1,500.00 + \$10.00 per lot
Sign Permit	\$ 20.00 + \$5.00 per sign

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

ANIMAL SERVICES

Service	Fee
License (not sterilized)	\$ 40.00
License (spayed or neutered)	\$ 20.00
Life Time License (not sterilized)	\$ 60.00
Life Time License (spayed or neutered)	\$ 40.00
Rabies Verification (every three years from first verification)	\$ 5.00
First Impound Fee	\$ 30.00
Second Impound Fee	\$ 50.00
Third Impound Fee	\$ 80.00
Daily Charge	\$ 10.00
Adoption Fee - Dogs	\$ 50.00
Adoption Fee - Sterilized Dogs	\$ 30.00
Adoption Fee - Pups	\$ 30.00
Adoption Fee - Cats	\$ 30.00
Adoption Fee - Sterilized Cats	\$ 15.00
Relinquish Fee - Dogs	\$ 50.00
Relinquish Fee - Pups	\$ 20.00
Relinquish Fee -Cats	\$ 25.00
Relinquish Fee - Kittens	\$ 10.00
Livestock Pick Up	\$ 25.00 per head
Livestock Impound	\$ 30.00 per head/day

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

BUSINESS LICENSE

Service	Fee		
Note: If a business license fits within 2 or more fee categories, the total business license fee will be the sum of each fee category.			
Initial Processing Fee	\$	50.00	
Home Occupation Processing Fee	\$	30.00	
Fire Inspection Fee	\$	60.00	
Duplicate/Replacement License	\$	10.00	
Automotive Service and Repair	\$	125.00	
Assisted Living/Care Centers	\$	65.00	\$4.00 per unit
Banks	\$	250.00	
Big Box	\$	2,000.00	
Convenience Store with Gas - Open 24 Hours	\$	800.00	
Convenience Store with Gas - Not Open 24 Hours	\$	500.00	
Department Store	\$	500.00	
Entertainment	\$	110.00	
Farmer's Market Vendors full season with electricity	\$	105.00	
Farmer's Market Vendors weekly with electricity	\$	25.00	
Farmer's Market Vendors weekly without electricity	\$	20.00	
Film Events - Large	\$	250.00	
Film Events - Small	\$	150.00	
Fireworks	\$	95.00	
General Services - (Business & Professional, Personal, Construction & Contracted Services)	\$	65.00	
Home Occupation	\$	50.00	
Large Grocery with Gas	\$	2,000.00	
Large Grocery without Gas	\$	1,000.00	
Hotel/Motel	\$	65.00	\$9.00/room
(CONTINUED)			

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

BUSINESS LICENSE

Service	Fee
Extended Stay Hotel/Motel	\$ 65.00 \$52.00/room
Manufacturing	\$ 65.00
Mobile Home Park (<25 units)	\$ 65.00 \$58.00/unit
Mobile Home Park (25+ units)	\$ 65.00
Motorized Street Vendors	\$ 120.00
Non-Depository Credit Intermediation/Pawn Brokers	\$ 225.00
Non-Profit Special Events	\$ 25.00
Restaurants	\$ 340.00
Seasonal	\$ 95.00
Sexually Oriented Business	\$ 900.00
Social Club	\$ 300.00
Special Events - Large	\$ 325.00
Special Events - Small	\$ 35.00
Specialty Foods	\$ 100.00
Sales/Rental/Wholesale	\$ 110.00
Solicitor	\$ 150.00
Solicitor Replacement Badge	\$ 15.00
Storage Units	\$ 65.00
Tobacco Store	\$ 1,000.00
Transportation	\$ 65.00
Temporary	\$ 45.00 +\$10.00/day
Special Event (per vendor)	\$ 25.00
Class A Restaurant Alcohol License	\$ 260.00
Class B Package Alcohol License	\$ 100.00
Class C Tavern Alcohol License	\$ 260.00
Class D Bowling Alley Alcohol License	\$ 260.00
Temporary/Single Event Alcohol License	\$ 50.00

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

POLICE

Service		Fee	
Finger Printing		\$	15.00
Alarms	First Two False Alarms	\$	-
	Third False Alarm	\$	50.00
	Fourth False Alarm	\$	75.00
	Fifth through Ninth False Alarm	\$	100.00
	Tenth and all subsequent False Alarms	\$	200.00
Police Reports		\$	10.00
Fax		\$	0.50 per sheet
Multi Media Copying Fee		\$	25.00
Sex Offender Registry		\$	25.00

ENGINEERING

Service		Fee	
Digital Mapping - Raster Files		\$	0.80 per Megabyte
Digital Mapping - Vector Files		\$	70.00 per Megabyte
Subdivision Inspection Fees			5% to \$200,000
			2% next \$800,000
			1% above \$1,000,000
Standard Specifications		\$	20.00

EXCAVATION FEES

Service		Fee	
Paved Surfaces > 25 square feet		\$	300.00 + \$1.50/s.f. for roads 0 - 3 years old
Paved Surfaces > 25 square feet		\$	300.00 + \$0.25/s.f. for roads over 3 years old
Unpaved Surfaces (lengths less than or equal to 100 ft)		\$	50.00
Paved Surfaces < 25 square feet		\$	100.00

FRANCHISE TAX

Service		Fee	
Cable TV			5%
Telephone			4%
Municipal Energy Tax			6%
Transportation Tax			0.30%
Transient Room Tax			1%

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

WATER/SEWER

Service	Fee	
Residential Water - Base Fee		
.75" Meter	\$	16.24
1.0" Meter	\$	16.24
Residential Water - Price per Thousand Gallons		
0 -7,000	\$	0.58
7,001 - 12,000	\$	0.72
12,001 - 19,000	\$	1.04
19,001 - 35,000	\$	1.30
35,001 - 70,000	\$	1.50
70,001 - 999,999,999	\$	1.75
Commercial Water - Base Fee		
.75" Meter	\$	16.24
1.0" Meter	\$	16.24
1.5" Meter	\$	71.31
2.0" Meter	\$	117.21
3.0" Meter	\$	273.25
4.0" Meter	\$	456.80
6.0" Meter	\$	842.32
8.0" Meter	\$	1,466.45
10.0" Meter	\$	1,531.40
Commercial Water - Price Per Thousand Gallons		
0 -7,000	\$	0.65
7,001 - 999,999,999	\$	1.37
Sewer		
Base Rate	\$	13.70
Base and 1 Addition	\$	20.55
Base and 2 Additions	\$	27.39
2 Bases and 1 Addition	\$	34.24
Base and 3 Additions	\$	34.24
Base and 4 Additions	\$	41.09
2 Bases and 3 Additions	\$	47.94
Base and 5 Additions	\$	47.94
3 Bases and 1 Addition	\$	47.94
Base and 6 Additions	\$	54.78
Base and 7 Additions	\$	61.63
4 Bases and 3 Additions	\$	75.33
2 Bases and 10 Additions	\$	95.87
1 Base and 15 Additions	\$	116.41
Base and 18 Additions	\$	136.95
Volume Charge	\$	0.98 per thousand gallons
All fees are one and a half times for non-resident accounts.		
(CONTINUED)		

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

WATER/SEWER

Service	Fee	
Late Payment Penalty (5% or \$5.00 whichever is greater)	\$	5.00
Change of Ownership Fee	\$	25.00
Reconnections		
First Time	\$	50.00
Subsequent fee if disconnected within 12 months	\$	100.00
Construction Meters	\$	1,000.00 deposit/ \$5.00 per thousand used
Water Meter/Transponder and Installation		
.75" Meter with Transmitter	\$	231.00
1.0" Meter with Transmitter	\$	327.00
1.5" Meter with Transmitter	\$	562.00
1.5" Turbo with Integral Strainer & Test Port with Transmitter	\$	1,013.00
2.0" Meter with Transmitter	\$	743.00
2.0" Turbo with Integral Strainer & Test Port with Transmitter	\$	1,144.00
2.0" Compound with Transmitter	\$	1,955.00
3.0" Turbo with Integral Strainer & Test Port with Transmitter	\$	1,495.00
3.0" Compound with Transmitter	\$	2,382.00
4.0" Turbo with Integral Strainer & Test Port with Transmitter	\$	2,091.00
4.0" Compound with Transmitter	\$	3,609.00
6.0" Turbo with Test Port with Transmitter	\$	3,608.00
6.0" Compound with Transmitter	\$	5,062.00
Note: If a water meter will be necked down from a 2" to a 1 1/2" or a 1 1/2" down to a 1", an additional fee of \$145.00 will be added.		

UTILITY FEE

Service	Fee	
Single Family Unit	\$	5.31
Multi Family =< 1 Acre	\$	5.31
Multi Family > 1 Acre	\$	4.15 Per Acre
Non Residential =< 1 Acre	\$	5.31
Non Residential > 1 Acre	\$	4.15 Per Acre
Maximum Fee for Any Parcel	\$	40.00 *
*Parcels shall not be combined.		

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

IRRIGATION

Service	Fee
Ditch Irrigation	\$ 15.00 per share with \$7.50 minimum
Secondary Irrigation	
Less than 6,000 square feet	\$ 6.60
6,000 - 9,999 square feet	\$ 11.00
10,000 -14,999 square feet	\$ 16.50
15,000 - 19,999 square feet	\$ 22.00
More than 20,000 per 1K square feet	\$ 27.50

IMPACT FEES

Service	Fee
Parks and Trails (Residential Per Lot)	\$ 512.00
Streets and Transportation (Residential Per Lot)	\$ 1,458.00
Multi Family Per Lot	\$ 886.00
Non Residential Per Trip	\$ 84.00
Culinary Water	
Residential (ERU)	\$ 2,571.00
Fee Per .75" Meter (30 gpm max flow)	\$ 2,571.00
Fee Per 1.0" Meter (50 gpm max flow)	\$ 4,571.00
Fee Per 1.5" Meter (100 gpm max flow)	\$ 10,283.00
Fee per 2" Meter (160 gpm max flow)	\$ 18,280.00
Fee per 2.5" Meter (??? Gpm max flow)	\$ 28,563.00
Fee per 3.0" Meter (350 gpm max flow)	\$ 41,132.00
Fee per 4.0" Meter (1,000 gpm max flow)	\$ 73,122.00
Pressurized Irrigation	
Residential	\$ 689.00
Non Residential per irrigated square foot	\$ 0.10
Sewer	
Fee per ERU	\$ 1,311.00
Impact Fees are adjusted January 1st of each year based on prior year, December, ENR 20 City Index.	

**APPENDIX A
CONSOLIDATED FEE SCHEDULE**

BUILDING

Service	Fee	
Plan Review	20% of building permit fee	
Minimum for all projects	\$	60.00
Manufactured Homes Inspection (set up, in established parks)	\$	100.00
Temporary Power Pedestal Inspection	\$	60.00
Electrical Service Change-Out Inspection	\$	60.00
Gas Line Inspection	\$	60.00
Sewer Lateral Inspection	\$	60.00
Other (Electrical, Building, Mechanical, and Plumbing)	\$	60.00
Plan Review (Decks and Basements)	20% of building permit fee	
Plan Review (Detached Garage/Buildings under 1,000 square feet)	20% of building permit fee	
Plan Review (Detached Garage/Buildings over 1,000 square feet)	20% of building permit fee	
Third Party Examination (based on request for quick review)	64% of building permit fee or actual cost of review	
Plans Reviewed by City Staff	20% of building permit fee	
Re-Inspection Fee	\$	60.00
Miscellaneous Permits	\$	60.00
Building Permit		
The Building Fee valuation figures, as listed in the Building Safety Journal published by the ICC (International Code Council) and updated on a biannual basis are hereby adopted to be included in the Heber City Consolidated Fee Schedule and are subject to update on a biannual basis on the tables and formulas of the ICC.		
Double fees for buildings or installation without Plan Review and Permit.		

Contributions to Outside Agencies	
Cowboy Poetry	\$5,000
Commemorative Airforce	\$1,500
Memorial Day Program	\$2,000
Children's Justice Center	\$5,000
Farmer's Market Music	\$1,500
People's Health Clinic	\$5,000
Heber Valley Tourism and Economic Development	\$25,000
Wasatch County (High School Rodeo Finals)	\$10,000
Total Contributions	\$55,000

The City Council has determined to make the above contributions to the entities or activities listed. It is their determination that the activities benefit the City and the citizens of Heber City.

2015-2016 Schedule of Compensation			
Elected Officers Base Compensation			
Mayor	\$13,200	per year	
Council Members	\$10,800	per year	
Statutory Officers: Wage Ranges			
	Per Annum		
	Minimum		Maximum
City Attorney	\$70,200	—	\$99,819
Police Chief	\$70,200	—	\$99,819
City Recorder	\$42,515	—	\$60,112
City Treasurer	\$42,515	—	\$60,112
Statutory officers may have their compensation adjusted annually pursuant to the same process and utilizing the same measures used in adjusting compensation for the City's non-statutory employees.			